

**THIRTIETH JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
December 31, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/30/08

# THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD

## Annual Financial Statements As of and for the Year Ended December 31, 2007

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W. Micheal Elliott, CPA

## INDEPENDENT AUDITOR'S REPORT

Thirtieth Judicial Indigent Defender Board  
Leesville, Louisiana

I have audited the accompanying general-purpose financial statements of the Thirtieth Judicial Indigent Defender Board, as of and for the year ended December 31, 2007, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Thirtieth Judicial Indigent Defender Board's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Thirtieth Judicial Indigent Defender Board as of and for the year then ended December 31, 2007, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 23, 2008, on my consideration of the Thirtieth Judicial Indigent Defender Board's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

The Management's Discussion and Analysis pages 3 through 7 and the budgetary comparison information (Schedule 1) on page are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Elliott & Assoc. "APAC"

Leesville, Louisiana

June 23, 2008

**REQUIRED SUPPLEMENTAL INFORMATION**

## **PART 1**

### **Management's Discussion and Analysis**

Our discussion and analysis of the Thirtieth Judicial Indigent Defender Board financial performance provides an overview to the Board's financial activities for the year ended December 31, 2007. Please read in conjunction with The Board's basic financial statements which began on page 9.

#### **Financial Highlights**

\*The Board's total net assets increased by \$2,560 during the year ended December 31, 2007. The increase in net assets is attributable to a 22% increase in operating expenses offset by a 14% increase in total revenues.

\*There was also a decrease of \$13,376 in unrestricted net assets. Unrestricted net assets are those assets available to meet the day to day operating needs of the Board.

#### **Using This Annual Report**

This annual report consists of Management's Discussion and Analysis, the basic financial statements, and notes to the financial statements. Management's Discussion and Analysis provides a narrative of the Board's financial performance and activities for the year ended December 31, 2007. The basic financial statements provide readers with a broad overview of the Board's finances, in a manner similar to a private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

#### **Reporting the Board as a Whole**

##### **The Statement of Net Assets and the Statement of Activities**

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Board's net assets and changes in them. The Board's net assets, the difference between assets and liabilities, measure the Board's financial position. The increases or decreases in the Board's net assets are an indicator of whether its financial position is improving or deteriorating.

Currently, Board has only governmental activities that provide for personnel, equipment, supplies, and other cost related to the proper administration of the Indigent Defender Board. Primarily, court costs, fees, grants, and interest finance these activities.

## **Financial Analysis of the Board as a Whole**

### **Fund Financial Statements**

The fund financial statements provide detailed information about the Board, not the court as a whole. These funds are reported using an accounting method called modified accrual accounting, which measure only cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Board's operations and the services it provides. Governmental fund information helps you determine the amount of financial resources available to be spent in the near future to finance the Board's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

A summary of net assets is presented on the next page.



**THIRTIETH JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
December 31, 2007  
Management's Discussion and Analysis**

Table 1  
Net Assets

	<u>2007</u>	<u>2006</u>	<u>%Change</u>
Current Assets	\$ 152,747	\$ 143,985	6.09%
Capital Assets, net of depreciation	<u>14,342</u>	<u>—</u>	<u>100%</u>
Total Assets	167,089	143,985	16.05%
Current Liabilities	8,617	821	949.57%
Noncurrent Liabilities	<u>—</u>	<u>—</u>	<u>---</u>
Total Liabilities	<u>8,617</u>	<u>821</u>	<u>949.57%</u>
Invested in capital assets	14,342	—	100%
Unrestricted net assets	<u>127,788</u>	<u>143,164</u>	<u>(10.74%)</u>
Total Net Assets	<u>144,130</u>	<u>143,164</u>	<u>0.67%</u>

Invested in capital assets represent the Board's long-term investment in capital assets, net of accumulated depreciation and is not available for current operations.

A summary of changes in net assets is presented below for the years ended December 31, 2007 and 2006:

Table 2  
Changes in Net Assets

	Year ended December 31		
	<u>2007</u>	<u>2006</u>	<u>% Change</u>
Operating revenues			
(charges for services, leases and other)	\$ 334,245	\$345,224	(3.18%)
Non-operating revenues			
(government subsidies and interest income)	<u>83,502</u>	<u>57,481</u>	<u>45.27%</u>
Total Revenues	<u>417,747</u>	<u>402,705</u>	<u>3.67%</u>
Operating expenses:			
Depreciation	<u>—</u>	<u>—</u>	
Other operating expenses	<u>415,187</u>	<u>396,794</u>	<u>4.63%</u>
Total Expenses	<u>415,187</u>	<u>396,794</u>	<u>4.63%</u>
Increase (Decrease) in net assets	<u>\$2,560</u>	<u>\$ 5,911</u>	<u>(56.69%)</u>

**THIRTIETH JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
December 31, 2007**

**Management's Discussion and Analysis**

**Capital Assets**

At December 31, 2007 and 2006, the Board had \$14,342 and \$0 respectively, invested in capital assets, at net value after depreciation. There was \$15,936 in additions during the year ended December 31, 2007.

**Debt**

The Board has no debt.

**General Fund Budgetary Highlights**

The Thirtieth Judicial District Court Indigent Defender Board adopted a budget for its Combined Indigent Defender Board for the year ended December 31, 2007. There was one adjustment made to the budget during the year. The Thirtieth Judicial District Court's Indigent Defender Board budgetary comparison is presented as required supplementary information and shown on page 24.

**Economic Factors and Next Year's Budget**

The Thirtieth Judicial District Court Board's Indigent Defender Board elected officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- Court costs and fees
- Intergovernmental revenues (state and local grants)
- Personal services expenses
- Operating services expenses

The Thirtieth Judicial District Court Indigent Defender Board does not expect any significant changes in next year's results as compared to the current year.

**Contacting the Court's Financial Management**

This financial report is designed to provide our citizens and taxpayers with a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have questions about this report or need additional information, contact Jeff Skidmore, Court Administrator, at Court at 215 S. 4<sup>th</sup> St., Leesville, LA 71446

## **BASIC FINANCIAL STATEMENTS**

## **Government-Wide Financial Statements**

**THIRTIETH JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD**

STATEMENT OF NET ASSETS

December 31, 2007

ASSETS

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents (Note 2)	\$ 101,780
Receivables	36,625
Capital assets, net (Note 3)	<u>14,342</u>
Total assets	<u>152,747</u>
LIABILITIES	
Accounts payable	\$ 7,898
Payroll taxes payable	<u>719</u>
Total liabilities	<u>\$ 8,617</u>
NET ASSETS	
Invested in capital assets (Note 3)	\$ 14,342
Unrestricted	<u>129,788</u>
TOTAL NET ASSETS	<u>\$ 144,130</u>

The accompanying notes are an integral part of this statement.

**Statement B**

THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD  
VERNON PARISH, LOUISIANA

Statement of Activities  
For the Year ended December 31, 2007

	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Change In Net Assets</u>
	<u>Operating Expenses</u>	<u>Charges for Services</u>	<u>Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities					
General Government	\$ 416,781	\$334,245	\$81,740	\$ ---	(796)
Public Safety	—	—	—	—	—
Total Governmental Activities	<u>\$ 416,781</u>	<u>\$334,245</u>	<u>\$81,740</u>	<u>\$ ---</u>	<u>\$ (796)</u>

General Revenues:

Interest Income	<u>1,762</u>
Total General Revenues	<u>1,762</u>
Change in Net Assets	<u>966</u>
Net Assets Beginning, January 1, 2007	<u>143,164</u>
Net Assets Ending, December 31, 2007	<u>144,130</u>

## FUND FINANCIAL STATEMENTS

THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD  
VERNON PARISH, LOUISIANABalance Sheet — Governmental Fund  
December 31, 2007

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 101,780
Receivables, net	<u>36,625</u>
Total Assets	<u>\$ 138,405</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	\$ 7,898
Payroll taxes payable	<u>719</u>
Total Liabilities	<u>8,617</u>
Fund Balance:	
General Fund - unrestricted	<u>129,788</u>
Total Fund Balance	<u>129,788</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 138,405</u>



**Statement D**

**THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD  
VERNON PARISH, LOUISIANA**

**Reconciliation of the Governmental Fund Balance Sheet  
To the Statement of Net Assets  
December 31, 2007.**

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Total Fund Balance for Governmental Fund (Statement C)	\$	129,788
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Capital assets used in governmental activities are not financial resources and therefore, are not reported in the government funds. Those assets consist of:

Furniture, fixture and equipment, net of \$1,594 in accumulated depreciation		<u>14,342</u>
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Total Net Assets of Governmental Activities ( Statement A)	\$	<u>144,130</u>
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The accompanying notes are an integral part of this financial statement.

**THIRTIETH JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD**

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the year ended December 31, 2007

<b>OPERATING REVENUES(Note 4):</b>	
District court fees	\$ 270,682
City court revenues	<u>63,563</u>
 Total Operating Revenues	 <u>\$ 334,245</u>
 <b>OPERATING EXPENSE(Note 4):</b>	
Current:	
Accounting fees	2,150
Office supplies	1,479
Online library costs	8,625
Other professional fees	11,726
Miscellaneous	285
Contract labor	370,003
Salaries and related benefits	20,919
Depreciation expense	<u>1,596</u>
 Total operating expenses	 <u>\$ 416,783</u>
 Operating income (loss)	 <u>\$ (82,538)</u>
 <b>Non-Operating Revenues (Expenses)(Note 4):</b>	
La Indigent Defense fund and miscellaneous	22,725
Indigent and bond premium fees	8,930
Interest income	1,762
Equipment grant—LA IDB	21,073
Felony restitution	16,828
Miscellaneous restitution	<u>12,186</u>
 Total non-operating revenues	 <u>\$ 83,504</u>
 Net Increase in net assets	 \$ 966
 Fund Balance - Beginning of Year	 <u>\$143,164</u>
 <u>Fund Balance - End of Year</u>	 <u>\$144,130</u>

The accompanying notes are an integral part of this statement.

THIRTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
VERNON PARISH, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balance of Governmental Funds

To the Statement of Activities  
For the year ended December 31, 2007

Total Net Change in Fund Balances  
at December 31, 2007, per Statement of Revenues,  
Expenditures and Changes in Fund Balance \$ 2,560

The Change in Net Assets  
reported for Governmental Activities  
In the Statement of Activities is different because:

ADD:Capital Outlay cost which are considered  
expenditures on Statement of Revenues,  
Expenditures and Changes in Fund Balance, 15,936

LESS:Depreciation expense for the year ended  
December 31, 2007 (1,594)

Change in Net Assets  
reported for Governmental Activities \$ 16,902

Government funds report capital outlays as expenditures. However, in  
the statement of activities the cost of those assets is allocated over their  
estimated useful lives and reported as depreciation expense. This is the  
amount by which capital outlay exceeds depreciation in the current period.  
in the Statement of Activities is different because:

**THIRTIETH JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS**

For the year ended December 31, 2007

**INTRODUCTION**

The Thirtieth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of Vernon, Louisiana, and is composed of three attorneys appointed by the thirtieth judicial district judges.

The board members are not compensated for their services as a board member, but do receive the same compensation as other attorneys for providing legal representation to indigent people who have been criminally charged with a crime. There are two Indigent Defender Board employees who handle accounting and administrative matters for the Board on a part-time basis.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local government.

For financial reporting purposes, in conformance with GASB Codification Sections 2100, the Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the board operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the board reports as an independent reporting entity.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

In June, 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include, for the first time a Management Discussion and Analysis (MD & A) section providing an analysis of the Judicial Indigent Defender Board's overall financial position and results of operations and financial statements prepared using full accrual accounting for all Judicial Indigent Defender Board's activities. These and other changes are reflected in the accompanying financial statements including

**THIRTIETH JUDICIAL DISTRICT COURT**  
**INDIGENT DEFENDER BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
For the year ended December 31, 2007

**. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

the notes to the financial statements. The Judicial Indigent Defender Board has elected to implement the general

provisions of the Statement in the current year and plans to retroactively report capital assets acquired prior to July 1, 2003.

This report includes funds which are controlled by the Thirtieth Judicial Indigent Defender Board but determined to be a component unit of the Vernon Parish. The Vernon Parish has significant control over the Indigent Defender Board in the area of necessary capital outlays and salary administration. The parish would present this component unit in a discreet presentation format if it were included in their financial statements. The funds are administered by the Board Administrator.

**B. Basic Financial Statements**

*Government-wide financial statements* - The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

*Fund Financial Statements.* The financial transactions of the Judicial Indigent Defender Board are reported in individual funds in the fund financial statements. Each fund is accounted for by a separated set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The funds of the Judicial Indigent Defender Board are described as follows:

General Fund - The general fund is the general operating fund and accounts for all activities of the Judicial Indigent Defender Board except those required to be accounted for in another fund.

**THIRTIETH JUDICIAL DISTRICT COURT**  
**INDIGENT DEFENDER BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
For the year ended December 31, 2007

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Measurement Focus**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements.

Only current assets and liabilities are generally included on the balance sheet. Operating statements present sources and used of available spendable financial resources at the end of the period.

**D. Basis of Accounting**

Basis of accounting refers to "when" transactions are recorded regardless of measurement focus applied. The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when "measurable and available". Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

**E. Budgets**

The Board Administrator prepares a propose budget for the fund on a basis consistent with generally accepted accounting principles (GAAP). The board, in banc, approve the budget. Due to the uncertainties of the budgeting, the board is involved in the transfer of funds from one program of function to another or for increased expenditures resulting from revenues exceeding amounts estimated. All budgetary appropriations lapse at the end of the fiscal year.

**THIRTIETH JUDICIAL DISTRICT COURT**  
**INDIGENT DEFENDER BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
For the year ended December 31, 2007

. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Cash and Cash Equivalents**

Cash includes amounts in demand deposits and interest-bearing demand deposits. The Fund includes amounts in time deposits and investments with original maturities of 90 days or less as cash equivalents. Under state law, the Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

**G. Investments**

Under state law the fund may invest in United States bonds, treasury notes, or certificates. There are classified as investments if their original maturities exceed three months. Under this interpretation, the fund has no investments.

**H. Capital Assets**

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$1,000, or more are reported at historical costs. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight line basis over the following estimated useful lives:

Computer equipment, including software	5 years
Other office equipment	5 years

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures of the fund upon acquisition.

**THIRTIETH JUDICIAL DISTRICT COURT  
INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
For the year ended December 31, 2007**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**I. Compensated Absences**

The Fund has the following policy to vacation and sick leave. Employees of the Fund receive ten days of noncumulative vacation leave each year. Sick leave is granted at the discretion of the Board and is also noncumulative. At December 31, 2007, the Fund does not have accumulated and vested benefits related to vacation and sick leave. The cost of leave privileges is recognized as current-year expenditure when the leave is actually taken.

**2. CASH AND CASH EQUIVALENTS**

At December 31, 2007, the Thirtieth Judicial District IDB has \$111,938 in deposits (collected bank balances) and \$101,880 in book balance. These deposits are secured by FDIC insurance.

**3. CAPITAL ASSETS**

A summary of the Thirtieth Judicial District IDB capital assets at December 31, 2007 follows:

Governmental Activities: <u>12/31/06</u> <u>Additions</u> <u>Deductions</u> <u>12/31/07</u>				
Capital assets, being				
depreciated				
Equipment	\$ 711	15,936	(711)	\$ 15,936
Total capital assets,				
being depreciated	\$ 711	15,936	(711)	\$ 15,936
Less accumulated				
depreciation for				
Equipment	\$ ( 711)	(1,594)	711	\$ (1,594)
Total accumulated				
Depreciation	\$ ( 711)	(1,594)	711	\$ (1,594)
Total Capital assets				
being depreciated,				
net	\$ —	14,342	--	\$ 14,342

Depreciation expense for the year ended December 31, 2007 was \$1,594.



**THIRTIETH JUDICIAL DISTRICT COURT**  
**INDIGENT DEFENDER BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
For the year ended December 31, 2007

**. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**4. GOVERNMENTAL FUND REVENUES AND EXPENDITURES**

For the year ended December 31, 2007, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State Government

Appropriations-general—LA IDB	\$9,690
Appropriations-special—LA IDB	13,035
Grants-equipment-LA IDB	<u>21,073</u>
Total	<u>43,798</u>

Local Government

City court costs	63,563
District court costs	270,682
Felony and miscellaneous restitution	29,012
Bond and application fees	<u>8,930</u>
Total	<u>372,187</u>

Investment earnings

1,762

Miscellaneous

---

Total Revenues

\$417,747

Expenditures:

Personnel Services and Benefits

Salaries	\$20,530
Payroll taxes	<u>389</u>
Total	<u>20,919</u>

Operating Costs

Library and research	8,625
Contract services-attorney/legal	370,003
Contract services-other	11,726
Audit fees	2,150
Other	<u>1,881</u>
Total	<u>394,835</u>

Capital outlay

15,936

Total expenditures

\$431,690

## **SUPPLEMENTARY INFORMATION**

## THIRTIETH JUDICIAL DISTRICT COURT EXPENSE FUND

Vernon Parish, Louisiana

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2007

## SUMMARY OF AUDITOR'S REPORTS

## INDEPENDENT AUDITOR'S REPORT:

I have audited the basic financial statements of the Thirtieth Judicial District IDB Fund, Vernon Parish, Louisiana, as of and for the year ended December 31, 2007, and have issued my report thereon dated May 23, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the basic financial statements as of December 31, 2007, resulted in an unqualified opinion.

## REPORT ON INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS:

## Compliance Material to Financial Statements

YES

NO

Compliance

Internal Control

Material Weaknesses

Other Conditions

Yes

No

Federal Awards

Not applicable

Identification of Major Programs

☐☒

No major programs identified

☐☒

FINANCIAL STATEMENT FINDINGS:

☐☒

None.

## PRIOR YEAR FINDINGS AND QUESTIONED COSTS:

No matters were reported.

**THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD**  
**VERNON PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual  
 General Fund (and all major governmental funds)  
 For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Budget to Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>Operating Revenues:</b>				
District Court	\$ 281,000	\$ 275,000	\$270,682	\$ (4,318)
City Court	<u>65,000</u>	<u>67,000</u>	<u>63,563</u>	<u>(3,437)</u>
Total operating revenue	<u>\$ 346,000</u>	<u>\$ 342,000</u>	<u>\$334,245</u>	<u>\$ (7,755)</u>
<b>Operating Expenditures:</b>				
Accounting	\$ 1,600	\$ 1,500	\$2,150	\$ (650)
Office supplies	1,100	1,100	1,479	(379)
Online library	8,100	8,100	8,625	(525)
Other prof fees	8,500	16,000	11,726	4,274
Miscellaneous	400	400	1881	(1,481)
Salaries/benefits	20,500	22,500	20,919	1,581
Contract labor	<u>330,000</u>	<u>363,000</u>	<u>370,003</u>	<u>(10,003)</u>
Total Expenditures	<u>\$ 370,200</u>	<u>\$ 412,600</u>	<u>\$416,783</u>	<u>\$ (4,183)</u>
L.a. Indigent Defense Fund and miscellaneous	\$ 7,200	\$ 18,500	\$72,812	\$ 54,612
Indigent/bond premium fees	47,000	35,000	8,930	(26,070)
Interest income	<u>200</u>	<u>1,000</u>	<u>1,762</u>	<u>762</u>
Total Non-Operating Revenues	<u>\$ 54,400</u>	<u>\$ 54,500</u>	<u>\$83,504</u>	<u>\$ 29,004</u>
Excess of Revenues over Expenditures	\$ 30,200	\$ ( 16,100)	\$ 966	\$ 17,066
Fund Balance - Beginning of Year	<u>\$ 178,853</u>	<u>\$ 178,853</u>	<u>\$143,164</u>	<u>\$ (35,689)</u>
Fund Balance - End of Year	<u>\$209,053</u>	<u>\$162,753</u>	<u>\$144,130</u>	<u>\$ 18,623</u>

**ELLIOTT & ASSOCIATES, INC.**

*Professional Accounting Corporation*

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W. Michael Elliott, CPA

**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**The Thirtieth District Judicial Indigent Defender Board  
Leesville, Louisiana**

I have audited the financial statements of the Cameron Waterworks District No.9, Inc. as of and for the year ended December 31, 2007, and have issued my report thereon dated June 23, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Cameron Waterworks District No.9, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, process, record, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cameron Waterworks District No.9, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and the Louisiana Legislative Auditor and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Elliott & ASSC, "APAC"*  
Leesville, Louisiana  
June 23, 2008

**THIRTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
SCHEDULE OF COMPENSATION PAID BOARD MEMBERS  
FOR THE YEAR ENDED December 31, 2007**

There were no per diem paid to any of the three thirtieth Judicial District IDB board members for the year ended December 31, 2007.